

**MINUTES**  
**UTAH BOARD OF ACCOUNTANCY**

**February 7, 2007 - 1:00 P.M.**  
**Room 464**  
**Heber M. Wells Building**  
**160 E. 300 S. Salt Lake City, Utah**

**CONVENED:** 1:00 p.m.

**ADJOURNED:** 2:26 p.m.

**PRESENT:**

Clyde Ormond, Bureau Manager  
Jacky Adams, Board Secretary

Board Members:

Robert Bowen	Roy Maxwell
Ruth Potkins	Gordon Haycock
Michael Blackburn	

**ABSENT:**

**GUESTS:**

Frank Carlton, USPA; Jeannie Patton,  
UACPA; Mitchell Jones, Assistant Attorney  
General

**TOPICS FOR DISCUSSION: DECISIONS AND RECOMMENDATIONS:**

**ADMINISTRATIVE BUSINESS:**

Approve Board Minutes from  
January 3, 2007 Meeting

Mr. Blackburn seconded by Ms. Potkins  
made a motion to approve the minutes from  
the January 3, 2007 Board Meeting, with  
corrections, the motion carried unanimously.

**APPOINTMENTS SINCE THE January 3, 2007 BOARD MEETING**

1:30 p.m. – Buck, Cody

Mr. Buck appeared before the Board for his  
scheduled probationary appointment. Mr.  
Ormond reviewed Mr. Buck's Stipulation  
and Order, explaining that Mr. Buck:

1. Is to be on probation for a period of two-years;
2. Submit Quarterly Employer Reports;
3. Submit Quarterly Therapist Reports;
4. Attend regular group and individual therapy and counseling sessions;
5. Meet with the Board on a Quarterly basis; and

6. At the end of his probation submit a letter from his therapist's stating that Mr. Buck has successfully completed all objectives of his therapy.

Mr. Buck submitted a positive letter from his Therapists' Nancy J.M. Henry, M.S. and Peter M. Byrne Ph D. He also submitted a positive letter from his direct supervisor Kim G McReynolds of MantylaMcReynolds.

After a brief discussion, the Board recommended that Mr. Buck be found to be in compliance with his Stipulation and Order. Mr. Buck will meet again with the Board on May 7, 2007, at 1:30 p.m.

2:00 p.m. - Johnson, Charles

Mr. Johnson was available for his scheduled telephone interview with the Board. Mr. Ormond reviewed Mr. Johnson's MOU (Memorandum of Understanding). Mr. Johnson expressed his understanding of all requirements for this probation.

After a brief discussion, the Board recommended for Mr. Johnson to submit his Quarterly Employer Report by April 15, 2007, and he will appear in person at his next appointment on May 7, 2007, at 1:45 p.m.

2:15 p.m. - Brown, Benjamin

Mr. Brown appeared before the Board for his scheduled probationary appointment. Mr. Ormond reviewed Mr. Brown's MOU, Mr. Brown expressed his understanding of all requirements of this probation.

After a brief discussion, the Board recommended for Mr. Brown to submit his Quarterly Employer Report by April 15, 2007, and he will meet again with the Board on May 7, 2007, at 2:00 p.m.

**DISCUSSION ITEMS:**

Response to Kathleen E-Love Email

The Division received an email from Ms. E-

Deseret Morning News Article –  
An Outrageous Position

Mitchell Jones

Love introducing herself as the new Supervisor of State Coordinators at CPA Examination Services. This document was reviewed with no further action taken.

Reviewed with no further action taken.

Mr. Jones was requested to attend this meeting to help the Board determine what is the difference between a Public and a Private document under Utah Code §63-2, Government Records Access and Management Act, as it relates to the NASBA (National Association of State Boards of Accountancy) UAA (Uniform Accountancy Act) Exposure Draft.

One of the Boards concerns with this document is that it allows other State Agencies access to Utah CPA (Certified Public Accountant) Peer Review Reports, through an on-line data bank. Mr. Jones explained that the Peer Review files are a Private document. He further explained that as long as only other State agencies have access to view the Peer Review Reports this would not be a violation of Utah Code §63-2.

Mr. Blackburn was concerned with the fact that if the Division accesses this data bank and obtains information on a Peer Review, which shows evidence of Unprofessional or Unethical Conduct, then it becomes public record. How would the Division handle the situation without violating §63-2, Mr. Ormond explained, the investigation process to the Board.

Ms. Patton commented that the data bank might not include every licensed CPA, due to some licensees choosing not to participate in the data bank. If a licensee is not a member of NASBA, AICPA, or the Nevada Society of CPA's their Peer Review files

will not be accessible.

Ms. Patton then requested for Mr. Jones to be present at the April 4, 2007 Board Meeting. She will be conducting a one-hour presentation on all aspects of the UAA Exposure Draft. Mr. Jones agreed to attend.

**CORRESPONDENCE:**

Law & Rule Score Reports

Reviewed with no further action taken.

**NEXT SCHEDULED MEETING:**

March 7, 2007

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DATE APPROVED

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CHAIRPERSON, UTAH BOARD  
OF ACCOUNTANCY

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DATE APPROVED

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BUREAU MANAGER, DIVISION OF  
OCCUPATIONAL & PROFESSIONAL  
LICENSING